poraneous evidence justifying the agent's vise the undertaking from the standpoint present position. The letter of the agent of cost without detriment to speed. In transmitting the revised estimate of No-

vember 27, made after two and a half months of actual contact with the work, in nowise foreshadows anything except the normal variations of cost which

der this arrangement would be \$14,440,1 the facts do not justify criminal process; and mismanagement, the report pro-Hog Island Work 000 and the minimum fee \$8,910,000. Mr. Plex testified yesterday that to date the ompany had been paid nothing.

Costly, Not Criminal

ed "not so much upon the question accomplishment, but upon means, nods and expenditures."

Attached in a letter from the investi-Attached is a letter from the investistors, dated September 21, which the
ttorney Coneral transmitted to the
resident referring to press reports that
compared is falling behind, schedule
and calling attention to the fact that
the report was based upon conditions as
the report was bas

ency Fleet Corporation, appearing yestray before the Senate Commerce committee, testified that the Hog Island and would be completed in about sixty that the cost would be about 3,300,000 and that the plant had devered one ship and laid fifty keels. Contract for Land Purchase

The report describes at the outset the contract entered into by the Emergency Fleet Corporation on September 13, 1317, under which the American International Corporation, of New York, agreed to purchase 846 acres of land at Hog Island, to be utilized for the purpose of the contract upon a 6 per cent ital basis; to build on this tract with ids furnished by the Emergency Fleet

cargo ships at an estimated cost of \$1,100,000 each. On October 23 the fleet corporation an order for seventy additional teel ships, estimated to cost \$1,650,000 ach, calling for longer ways and piers A also more shop and storage capacity. On October 27, the contractor revised the estimate of yard construction cost, adding \$2,750,000 on account of the additional seventy ships and \$3,250,000 on account of unfavorable subsoil conditions, costly labor and necessary exten-sions of the plant. On May 7 an order for sixty more ships to cost \$1.425,000 each was placed. All of the 180 ships vere to be completed by August 4, 1919.

Cites Unwritten Agreement

The contracting company's compensa tion for building both the mard and the ships was fixed at a percentage of the, stimated cost of the ships, with prems for early deliveries or savings in ost and penalties for delayed deliveries increased cost. The maximum fee un

YOUR CREDIT

IS GOOD

X-MAS GIFTS9

OPEN EVERY EVENING UNTIL CHRISTMAS

M. SIMON & CO. 39 North

IMMEDIATE POSSESSION

Begin Payments Next Year

Best of all, WITHOUT A CENT EXTRA cost we give you the benefit of our famous CREDIT TERMS. Simply pay us 50c a week—without fuss, without red tage, without embarrassment. Your word is your bond—we trust you, Come in and make your Xonas perchases from our tremendous stocks—COMMENCE FAYMENTS NEXT YEAR. Simon's is the one big GIFT supply house in fown—the one and only store that says; MONEY BACK IF YOU CAN BUY CHEAPER ELSEWHERE FOR CASH. Come in tomorrow.

Uselliyon see our offerings you can have absolutely NO IDEA of the simply alreads that we. AS THE LARGEST EXCLUSIVE CREDIT PLAN BY THE LARGEST EXCLUSIVE CREDIT PLAN A first Here you get the most gorgeous, most perfect brilliant blue-white diamonds, the finest STANDAED watches, your newest jewelry, at prices so low that you can buy them out of your

Although the contract was made with the American International Company, the report says there was an unwristen obligation publicly admitted by all par-tiles, to consider the engineering firm of Stone and Webster and the New York Shipbuilding Corporation as jointly in-

In a section on the status of the yard, later modified by the letter to the atlater modified by the letter to the at-torney general, the report says in less than a year after the date of the con-tract 848 acres of marsh land without ailroad facilities "will be a complete dustrial city of 30,000 men, served by two trunk lines of railroad and equipped to deliver to the Government two comletted 7500 ton steel cargo vessels each week." Speaking of difficulties encoun-tgred a blockade of cars loaded with material extending from Philadelphia to Norfolk, Va., is described.

The report tells in detail of the vast The report tells in detail of the vast work involved in the investigation, of the questioning of everybody from high officials to taxl drivers and of the examination of thousands of books, accounts, bills, diaries and other papers. It recites at length the charges made are the contractors and the answers Corporation a shippard of fifty ways, and to construct with funds supplied rom the same source fifty or more steel empt to pass judgment. mpt to pass judgment.

This is the conclusion as to criminal

"In response to the question submitted by the President, our conclusion is that

Read Peter B. Kyne's Big Outdoor Romance The Valley

JUST TLAIN

HONESTY

Giants

that no fraud or secret profits on the part of the officials of either the agency or the Fleet Corporation has been established; that while there were some minor frauds on the payroll, which have been prosecuted, the laborers, jaborers'

"One of the accountants employed by our chief accountant criticized the lat-ter's methods as inadequate. These criticisms were submitted to two leading tion of this plant rms of certified accountants-Messrs Haskins and Sells, and Messrs, Touche, Niven & Co.,—who reported in writing that the criticisms were unfounded and that the methods and scope of the ac-counting, taken in conjunction with other lines of inquiry, 'were so laid out as to bring to light extravaganees and ir-regularities if any such existed.'

"This investigation was conducted by in the midst of other official labors-was given precedence until we were satisfied that excepting certain mine frauds no grounds existed for criminal process and that there woud probably be no delay in the delivery of ships if steel and labor were forthcoming. Those to consider the issues of fact and law involved in this complicated record."

not wish to minimize the boldness of the plan of the agent and the courage and success of the undertaking, but we are not able to find affirmatively that the agent has satisfactorily accounted in the hearings before us for the expenditure of so large a sum of money in the construc-

"Walving all minor questions of controversy, the outstanding fact is that the that the probable cost of the yard will be about \$61,000,000 (including \$6,000,-000 for recent additions made by order of the fleet corporation). Such a dis-crepancy must be due to some funda-mental miscalculation in the original es-timate, to supervening conditions, includ-

might be expected in a job of this magni-

"The most significant single fact inlicating the point of view at Hog Island was that bills for material, largely lumber, were prepaid (and properly prepaid) to the extent of over \$10.000,000, but no effort was made by the agent until ou investigation to prove whether prepaid bills were in fact followed by actual receipt of the material paid for.

"Another fact of strong significance is that while the contract provided in express terms that the agent should keep a detailed plant cost account and contained very careful provisions defin-

work and yet eliminate unnecessary salaries in three departments, and rental charged for unnecessary equipment, thereby effecting a saving of several thousand dollars a day. A similar re-organisation in other departments is

eral scope of the Hog Island plant has tractors' claim that the Fleet Corporant been changed very materially since the November estimate of cost, and that the difference between \$27,000,000 and acts were approved by the corporation In a footnote the report gives an accountant's report that, thirty-seven men \$55,000,000 cannot be accounted for by and because orders for additional ships expansion subsequent to November 27. were given after the charges of mis-

One Glance at Hubby's Suit— GOODNIGHT! Next Time He'll



WE MAKE THE CLOTHES WE SELL

Factory Clean-Up Sale!

2300 OVERCOATS

Just about enough time to dress up for Christmas or make a gift of a Suit or Overcoat. This FACTORY CLEAN-UP SALE offers a wonder tunity to get the highest in quality at rock bottom prices. Grouped together into 3 lots for quick selling. Remember, these Suits and Overcoats are made to the Becker standard, which means they must be right.

450 Overcoats Former Prices \$25, \$27, \$30, \$32.50 Factory Clean-up Price

of which there is an abundant variety in styles, colors and fabrics; heavyweight Ulsterettes in several colors and cloths.

825 Suits

Former Prices \$25, \$27.50, \$30, \$32.50 Factory Clean-up Price

latest pattern and design, by Becker, for \$20.00. It is almost unheard of, yet we have them in almost endless variety of colors, styles and fabrics for men and young men.

Overcoats

Former Prices \$32.50, \$35, \$37.50. Factory Clean-up Price

Think of it! A great big Ulster Coat with storm collar, made to keep you warm on the coldest days, worth upward to \$37.50. On the other hand a nice blue or brown melton, the latest cut-off-waist model. In addition to these there are Chesterfields, Box Coats, plain button-through and fly-front conservatives, and Ragians in blues, browns, grays

400 Conservative Overcoats

Former Price \$40, \$42.50, \$45, \$50. Factory Clean-up Sale Price-Our entire stock of men's fine button-through and fly-front Conservaive Overcoats in Oxford gray, dark brown mixtures, blues and blacks. Sturdy fabrics such as Meltons, Kerseys, Brookfield Worsteds and High-

Open

Eve-

nings

Till

Satur-

NO CHARGE FOR ALTERATIONS

ONE STORE AND CLOTHES ONLY

Open Evenings Till Satur

timate, to supervise the plant, to mising enlargement of the plant, to mismanagement in operation, or to a combination of these factors. A discrepancy
of such magnitude would seem to call
for a clear explanation from the agent,
took the position that since the Govtook has not been furnished.

Local Big Island, it was unnecessary to steel and labor were forthcoming. Those being the vital points, we reported orally our conclusions in regard to them, and thereafter pr ceeded in the normal course to consider the issues of formal course. the agent in the hearings to stuitify its own, estimates by claiming that they were mere guesses that nobody could rely upon. But the fleet corporation did unit of plant construction cost. Go to Becker's for His Clothes Stating conclusions as to alleged waste rely on them; and there is no contem-

SERVICE NO LONG DELAYS

(OPEN EVERY EVENING UNTIL CHRISTMAS) HALLAHAN'S **FIVE STORES** Special Sale

Exchanged After Xmas if Necessary

SLIPPERS

For Friday and Saturday

Christmas Slippers

For Men, For Women, For Children

Women's

Fur-Trimmed

1.00 to

2.00

Juliets

Women's

Boudoir

and silk pompom.

Women's

Slippers &

A favorite slipper with women, young or old. At \$2.00, of De Luxe quality felt with

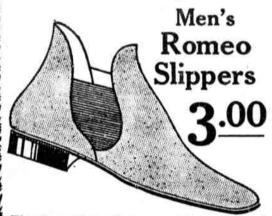
leather sole and heel, or at \$1.00, of special

slipper felt with chrome sole and covered

Made of De Luxe felt in kimono colors, with padded sole. Trimmed with ribbon

Same pattern in Daniel Green quality felt, with comiy soles; twenty \$2.00

heel; both styles trimmed with fur.

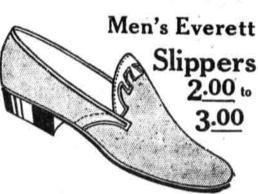


Finest grades of brown kid with best leather turned soles and broad leather heels; custom finish throughout. De Luxe Grade, \$4.50.

Other Romeo Specials, \$3.50 and \$3.85 Daniel Green Felt Romeos, \$2.25



About 1150 pairs of opera cut slippers among our five stores, in tan or field mouse kid; blue, brown and red suede; green and purple seal; wine Russian calf and red goat. Guaranteed \$4.00 and \$5.00 quality.



Everett cut slippers in rich tan, nut brown and black kid; fine leather turned sole and broad heel.

Men's House Slippers Of Oxford gray and black felt, with chrome leather sole and broad heel. \$1.50 Value

Motor Boots Regular \$6.00 value

Every woman who rides in an automobile, or who goes to evening affairs, wants a pair of these boots to slip over her shoes or pumps. Made of fine black velvet, with warm quilted satine lining; trimmed with real fur. Regular \$6.00 value, \$3.85.

Hundreds of other styles in felt and leather slippers, for men, women, boys and girls—all at equally interesting prices.

All Hallahan Stores Are Open Every Evening Until Christmas

Use the Hallahan Store nearest you. Stocks and prices are the

same at all of them. A special force of capable salespeople on duty at every store, insuring quick service, without long waits or tiresome delays.

919-921 MARKET ST.

5604-06 Germantown Ave., below Chelten Ave. 4028-30 Lancaster Ave., above 40th, near Fairmount 2746-48 Germantown Ave., above Lehigh Ave. 60th and Chestnut Sts., (Juvenile Store adjoining)

連行後に後が後に終けるという。 春天寺ではいるとのであためにあたるとは

Gorgeous Ring Gypsy Diamond A Real Bargain sapphire center. kt. gold \$33.7 Special \$29.25 value \$40. Value \$42.50 SIGNET RING Ladies' Tiffany Beautifully c u Pur Solid gold, hand chased and engraved designs. 350 pattern to select \$7.50 from.... FINE GIFTS OPEN EVERY EVENING Finger Rings DIAMOND BROOCHES

Handsome and original designs set with pure white \$50.00 The styles are unling signs are beautiful, price. 50s A WEEK, A WORD TO THE LADIES concerns are entirely absent here. Your word is your bond—we trust you, Choose now and COMMENCE PAYMENTS NEXT YEAR.

GIN WRIST Special Offering to Ladies!

DE LUXE WATCH

\$25.75 ELITE

ELGIN

our Iron-Bound Guarantee of Money Refunded If you can buy cheaper for cash, plus absolute satisfaction. You positively must be entirely satisfied with your purchase. Otherwise satisfactory adjust them will always be made. COME MAKE YOUR SELECTION AT ONCE